

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2005**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
TABLE OF CONTENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005

<u>Page</u>	<u>Title</u>
1	Combined Balance Sheet - All Fund Types - GAAP Basis
3	Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Government Fund Types - GAAP Basis
4	Comparative Combined Balance Sheet - General Fund - GAAP Basis
5	Comparative Statements of Revenues, Expenditures and Changes in Fund Balance - Government General Fund - Comparative FY 2006 versus 2005 - GAAP Basis
6	Budget vs Actual Expenditures by Department with Restricted Items FY 2006 and 2005- General Fund - Budget Basis
7	Budget vs Actual Expenditures by Department without Restricted Items FY 2006 and 2005- General Fund - Budget Basis
9	Budget vs Actual Revenue by Department - General Fund Non-Property Tax Revenues FY 2006 - Budget Basis
10	Budget vs Actual Revenue by Type - General Fund Non-Property Tax Revenues FY 2006 - Budget Basis
11	Budget FY 2006 vs Actual Revenue FY 2005 by Type - General Fund Non-Property Tax Revenues - Comparative - Budget Basis
12	Combining Balance Sheet - Special Revenues Fund Types - GAAP Basis
13	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenues Fund Types - GAAP Basis
14	Combining Balance Sheet - Enterprise Fund Types - GAAP Basis
15	Combining Statement of Revenues, Expenditures and Changes in Retained Earnings - Enterprise Fund Types - GAAP Basis
16	Combining Balance Sheet - Permanent Trust Fund Types - GAAP Basis
17	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Fund Types - GAAP Basis
18	Combining Balance Sheet -Fiduciary Trust Fund Types - GAAP Basis
19	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Trust Fund Types - GAAP Basis
20	3 Year History by Agency (General) - Budget Basis
27	3 Year History by Agency (Enterprise) - Budget Basis

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2005
(Unaudited)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 40,124,691.02	\$ 4,741,116.04	\$ (8,984,132.26)	\$ 404,080.42	\$ 36,285,755.22	\$ 6,627,322.71	\$ 42,913,077.93
Restricted Cash	4,603,069.19	3,246,768.28	1,699,527.57	80,925.95	9,630,290.99	39,072,918.26	48,703,209.25
Investments	31,438,379.73	1,377,262.96	15,166,902.05	17,187,874.87	65,170,419.61	54,848,181.97	120,018,601.58
Receivables	7,847,200.57	7,034,589.71	(2,469,326.04)	755.04	12,413,219.28	17,698,642.64	30,111,861.92
Prepaid Expenses						4,741,368.78	4,741,368.78
Due From Other Funds	1,793,353.77	4,482.56	248,398.00		2,046,234.33		2,046,234.33
Inventories	761,614.70				761,614.70	910,731.70	1,672,346.40
Property and Equipment, Net						581,841,577.09	581,841,577.09
TOTAL ASSETS:	\$ 86,568,308.98	\$ 16,404,219.55	\$ 5,661,369.32	\$ 17,673,636.28	\$ 126,307,534.13	\$ 705,740,743.15	\$ 832,048,277.28
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,778,580.07	\$ 7,191,141.36	\$ 5,951,911.27	\$ 337.50	\$ 16,921,970.20	\$ 3,970,021.16	\$ 20,891,991.36
Retainage Payable	11,762.84		251,423.64		263,186.48	4,113,092.80	4,376,279.28
Accrued Liabilities	1,150,422.50	30,926.37			1,181,348.87	9,488,954.24	10,670,303.11
Other Liabilities	985,200.97	723,094.18			1,708,295.15	5,890,288.49	7,598,583.64
Insurance Claims Payable	835,000.00				835,000.00		835,000.00
Due to Other Funds		54,389.77			54,389.77	1,991,844.56	2,046,234.33
Due to School District	24,801,045.51				24,801,045.51		24,801,045.51
Bonds Pay Due in more than one year						338,423,061.34	338,423,061.34
Accrual for Compensated Absences						1,914,658.18	1,914,658.18
Unearned Revenue	3,829,582.97	1,910,564.13			5,740,147.10	510.00	5,740,657.10
TOTAL LIABILITIES	35,391,594.86	9,910,115.81	6,203,334.91	337.50	51,505,383.08	365,792,430.77	417,297,813.85

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2005
(Unaudited)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						281,025,861.61	281,025,861.61
Retained Earnings:							
Reserved for Equipment Replacement						312,920.08	312,920.08
Reserved for LOI Funds						135,133.53	135,133.53
Reserved for PFCs						4,468,202.43	4,468,202.43
Reserved for Revenue Bond O&M						8,691,000.00	8,691,000.00
Reserved for Bond Fund						9,411,584.00	9,411,584.00
Reserved for Coverage Account						19,031,936.32	19,031,936.32
Reserved for Revenue Fund						2,164,769.97	2,164,769.97
Unreserved						14,706,904.44	14,706,904.44
Fund Balances:							
Reserved:							
Encumbrances	4,362,221.92	1,684,580.15	4,172,481.38		10,219,283.45		10,219,283.45
Cemetery and Other Trust Funds				14,797,409.69	14,797,409.69		14,797,409.69
Library Trust Funds				2,875,889.09	2,875,889.09		2,875,889.09
Workmen's Compensation	2,388,525.00				2,388,525.00		2,388,525.00
Health Insurance	956,761.02				956,761.02		956,761.02
Inventory	709,034.21				709,034.21		709,034.21
Advances	1,743,446.56				1,743,446.56		1,743,446.56
Special Revenue Reserve	5,044,478.89				5,044,478.89		5,044,478.89
Revenue Stabilization	10,098,844.56				10,098,844.56		10,098,844.56
General Liability Insurance	1,079,643.56				1,079,643.56		1,079,643.56
Arts & Cultural Events		119,176.01			119,176.01		119,176.01
Capital Reserves		268,750.00					
Unreserved:							
Designated Continued Appropriation		4,421,597.58			4,421,597.58		4,421,597.58
Designated Capital Projects			(4,714,446.97)		(4,714,446.97)		(4,714,446.97)
Undesignated	24,793,758.40				24,793,758.40		24,793,758.40
Total Fund Equity:	<u>51,176,714.12</u>	<u>6,494,103.74</u>	<u>(541,965.59)</u>	<u>17,673,298.78</u>	<u>74,802,151.05</u>	<u>339,948,312.38</u>	<u>414,750,463.43</u>
Total Liabilities & Equity	<u>\$ 86,568,308.98</u>	<u>\$ 16,404,219.55</u>	<u>\$ 5,661,369.32</u>	<u>\$ 17,673,636.28</u>	<u>\$ 126,307,534.13</u>	<u>\$ 705,740,743.15</u>	<u>\$ 832,048,277.28</u>

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Governmental Fund Types
For the Six Months Ended December 31, 2005
(Unaudited)
(QT2REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 67,547,911.20				\$ 67,547,911.20
Federal and State Grants and Aid	3,953,435.48	\$ 7,584,328.10			11,537,763.58
Nonenterprise charge:sales&service	2,224,536.32	96,551.55			2,321,087.87
Licenses and Permits	10,707,243.68				10,707,243.68
Interest	1,142,070.49	80,941.09	\$ 187,532.01	\$ 633,234.55	2,043,778.14
Contributions				54,009.48	54,009.48
Other	2,609,666.42	1,411,342.60		(33,614.24)	3,987,394.78
TOTAL REVENUES:	88,184,863.59	9,173,163.34	187,532.01	653,629.79	98,199,188.73
EXPENDITURES					
Current					
General Government	11,756,905.41	6,474,780.94	19,599,850.35	22,086.54	37,853,623.24
Public Safety	21,970,598.19	640,614.97	47,619.72		22,658,832.88
Health and Sanitation	1,482,364.58	678,296.10			2,160,660.68
Highways and Streets	10,909,138.54	2,010,519.35	734,448.83		13,654,106.72
Welfare and Human Services	659,647.65	82,300.42			741,948.07
Education and Library	1,323,764.94		59,403.60		1,383,168.54
Parks and Recreation	1,741,139.48	1,256,173.09	617,401.80		3,614,714.37
Investment management fee				8,113.38	8,113.38
Debt Service:					
Principal Retirement	5,874,251.12				5,874,251.12
Interest	3,007,512.73				3,007,512.73
TOTAL EXPENDITURES	58,725,322.64	11,142,684.87	21,058,724.30	30,199.92	90,956,931.73
Excess/(deficiency) of Revenues Over Expenditures	29,459,540.95	(1,969,521.53)	(20,871,192.29)	623,429.87	7,242,257.00
OTHER FINANCING SOURCES(USES):					
Transfers In	2,844.81	2,356,109.05			2,358,953.86
Transfers Out	(2,334,565.00)	(24,388.86)			(2,358,953.86)
TOTAL OTHER	(2,331,720.19)	2,331,720.19			
Excess(deficiency) of rev and other sources over exp and other uses	27,127,820.76	362,198.66	(20,871,192.29)	623,429.87	7,242,257.00
Fund Balance, Beginning of Period	24,048,893.36	6,131,905.08	20,329,226.70	17,049,868.91	67,559,894.05
Fund Balance, End of Period	\$ 51,176,714.12	\$ 6,494,103.74	\$ (541,965.59)	\$ 17,673,298.78	\$ 74,802,151.05

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2005
(Unaudited)
GAAP Basis
(QT2BSCOMP)

	General 12/31/2005	General 12/31/2004	INCREASE (DECREASE)	PERCENT CHANGE
ASSETS:				
Cash and Cash Equivalents	\$ 40,124,691.02	\$ 28,612,367.36	\$ 11,512,323.66	40.24
Restricted Cash	4,603,069.19	2,379,423.30	2,223,645.89	93.45
Investments	31,438,379.73	43,055,611.83	(11,617,232.10)	(26.98)
Receivables	7,847,200.57	7,579,247.61	267,952.96	3.54
Prepaid Expenses	-	1,705.16	(1,705.16)	(100.00)
Due From Other Funds	1,793,353.77	1,825,734.28	(32,380.51)	(1.77)
Inventories	761,614.70	595,786.08	165,828.62	27.83
TOTAL ASSETS:	\$ 86,568,308.98	\$ 84,049,875.62	\$ 2,518,433.36	3.00
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,778,580.07	\$ 3,730,892.06	\$ 47,688.01	1.28
Retainage Payable	11,762.84	11,430.69	332.15	2.91
Accrued Liabilities	1,150,422.50	356,621.38	793,801.12	222.59
Other Liabilities	985,200.97	727,218.86	257,982.11	35.48
Insurance Claims Payable	835,000.00	621,964.00	213,036.00	34.25
Due to Other Funds	-	1,493.49	(1,493.49)	(100.00)
Due to School District	24,801,045.51	26,667,045.47	(1,865,999.96)	(7.00)
Unearned Revenue	3,829,582.97	2,993,237.56	836,345.41	27.94
TOTAL LIABILITIES	35,391,594.86	35,109,903.51	281,691.35	0.80
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	4,362,221.92	4,048,813.55	313,408.37	7.74
Workmen's Compensation	2,388,525.00	2,715,004.00	(326,479.00)	(12.02)
Health Insurance	956,761.02	1,933,868.00	(977,106.98)	(50.53)
Inventory	709,034.21	595,338.51	113,695.70	19.10
Advances	1,743,446.56	1,700,039.30	43,407.26	2.55
Special Revenue Reserve	5,044,478.89	997,046.55	4,047,432.34	405.94
Revenue Stabilization	10,098,844.56	9,633,625.00	465,219.56	4.83
Tax Rate Stabilization Reserve		641,902.98	(641,902.98)	(100.00)
General Liability Insurance	1,079,643.56	1,349,058.00	(269,414.44)	(19.97)
Unreserved:				
Undesignated	24,793,758.40	25,325,276.22	(531,517.82)	(2.10)
Total Fund Equity:	51,176,714.12	48,939,972.11	2,236,742.01	4.57
Total Liabilities & Equity	\$ 86,568,308.98	\$ 84,049,875.62	\$ 2,518,433.36	3.00

City of Manchester, New Hampshire
Statements of Revenues, Expenditures and Changes in
Fund Balances - Actual
- General Fund -
For the Six Months Ended December 31, 2005 & 2004
(Unaudited)
GAAP Basis
(QT2RECOMP)

	FY 2006 ACTUALS	FY 2005 ACTUALS	INC(DEC) ACTUAL	PERCENT CHANGE
REVENUE:				
Taxes	\$ 67,547,911.20	\$ 64,482,592.39	\$ 3,065,318.81	4.75
Federal and State Grants in Aid	3,953,435.48	3,553,481.93	399,953.55	11.26
Nonenterprise charges for sales and services	2,224,536.32	2,127,187.71	97,348.61	4.58
Licenses and Permits	10,707,243.68	10,674,811.35	32,432.33	0.30
Interest	1,142,070.49	612,185.52	529,884.97	86.56
Other	2,609,666.42	4,436,684.19	(1,827,017.77)	(41.18)
TOTAL REVENUES:	<u>88,184,863.59</u>	<u>85,886,943.09</u>	<u>2,297,920.50</u>	<u>2.68</u>
EXPENDITURES:				
Current:				
General Government	11,756,905.41	11,994,482.89	(237,577.48)	(1.98)
Public Safety	21,970,598.19	19,292,443.71	2,678,154.48	13.88
Health and Sanitation	1,482,364.58	1,368,993.74	113,370.84	8.28
Highways and Streets	10,909,138.54	10,220,533.13	688,605.41	6.74
Welfare and Human Services	659,647.65	612,509.04	47,138.61	7.70
Education and Library	1,323,764.94	1,230,867.82	92,897.12	7.55
Parks and Recreation	1,741,139.48	1,758,440.44	(17,300.96)	(0.98)
Debt Service:				
Principal Retirement	5,874,251.12	5,499,264.60	374,986.52	6.82
Interest	3,007,512.73	5,083,009.38	(2,075,496.65)	(40.83)
TOTAL EXPENDITURES:	<u>58,725,322.64</u>	<u>57,060,544.75</u>	<u>1,664,777.89</u>	<u>2.92</u>
Excess/(deficiency) of Revenues Over Expenditures	<u>29,459,540.95</u>	<u>28,826,398.34</u>	<u>633,142.61</u>	<u>2.20</u>
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds		83,575,884.41	(83,575,884.41)	(100.00)
Payment to refunded bond escrow agn		(82,354,058.26)	82,354,058.26	(100.00)
Transfers In	2,844.81	996.52	1,848.29	185.47
Transfers Out	(2,334,565.00)	(6,174,710.50)	3,840,145.50	(62.19)
TOTAL OTHER:	<u>(2,331,720.19)</u>	<u>(4,951,887.83)</u>	<u>2,620,167.64</u>	<u>(52.91)</u>
Excess(deficiency) of rev and other sources over exp and other uses	<u>27,127,820.76</u>	<u>23,874,510.51</u>	<u>3,253,310.25</u>	<u>13.63</u>
Fund Balance, Beginning of Period	<u>24,048,893.36</u>	<u>25,065,461.60</u>	<u>(1,016,568.24)</u>	<u>(4.06)</u>
Fund Balance, End of Period	<u>\$ 51,176,714.12</u>	<u>\$ 48,939,972.11</u>	<u>\$ 2,236,742.01</u>	<u>4.57</u>

City of Manchester, New Hampshire
 Budget vs Actual Expenditures General Fund
 By Department With Restricted Items
 For The Six Months Ended December 31, 2005 And 2004
 (Unaudited)
 Budget Basis
 (QT2BUDCOMP)

	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT	FY 2005 MODIFIED	FY 2005 OBLIGATIONS	FY 2005 UNOBLIGATED	FY 2005 PERCENT
AGENCIES								
ALDERMEN	\$ 175,016.00	\$ 77,381.38	\$ 97,634.62	55.79	\$ 152,039.00	\$ 73,678.18	\$ 78,360.82	51.54
ASSESSORS	729,769.00	352,431.25	377,337.75	51.71	691,439.00	309,536.21	381,902.79	55.23
BUILDING	1,513,815.00	815,902.92	697,912.08	46.10	1,442,667.00	689,558.29	753,108.71	52.20
CITY CLERK	1,357,159.00	622,705.09	734,453.91	54.12	1,380,415.00	694,315.67	686,099.33	49.70
MEDO	261,449.00	149,576.37	111,872.63	42.79	224,682.00	70,902.28	153,779.72	68.44
CITY SOLICITOR	1,238,816.00	866,360.27	372,455.73	30.07	990,365.00	618,842.43	371,522.57	37.51
FINANCE	1,278,340.00	583,237.01	695,102.99	54.38	1,338,604.00	804,700.38	533,903.62	39.89
INFORMATION SYSTEMS	2,200,660.00	1,195,719.01	1,004,940.99	45.67	2,097,776.00	1,118,135.04	979,640.96	46.70
MAYOR	292,190.00	144,013.90	148,176.10	50.71	284,370.00	131,918.34	152,451.66	53.61
OFFICE OF YOUTH SERVICES	553,705.00	281,284.70	272,420.30	49.20	550,180.00	215,893.58	334,286.42	60.76
HUMAN RESOURCES	973,012.00	(66,597.65)	1,039,609.65	106.84	1,011,203.00	843,523.19	167,679.81	16.58
PLANNING	943,180.00	471,143.95	472,036.05	50.05	882,157.00	423,760.10	458,396.90	51.96
BUILDING MAINTENANCE DIVISION	7,155,301.00	5,633,974.72	1,521,326.28	21.26	6,337,767.18	5,035,862.25	1,301,904.93	20.54
TAX COLLECTOR	758,038.00	362,880.11	395,157.89	52.13	710,507.00	324,289.71	386,217.29	54.36
FIRE	21,515,501.00	11,284,033.47	10,231,467.53	47.55	20,124,430.00	9,776,410.93	10,348,019.07	51.42
POLICE	21,297,533.00	10,841,551.98	10,455,981.02	49.09	19,813,024.23	9,625,191.90	10,187,832.33	51.42
HEALTH	3,390,123.00	1,484,200.16	1,905,922.84	56.22	3,183,162.00	1,364,091.22	1,819,070.78	57.15
HIGHWAY	19,718,624.00	10,156,915.86	9,561,708.14	48.49	19,008,689.82	9,171,749.53	9,836,940.29	51.75
TRAFFIC	3,077,520.00	1,238,778.11	1,838,741.89	59.75	3,129,736.00	1,486,273.27	1,643,462.73	52.51
WELFARE	1,271,386.00	678,800.92	592,585.08	46.61	1,222,126.00	642,609.50	579,516.50	47.42
PARKS & RECREATION	3,381,847.00	1,694,448.78	1,687,398.22	49.90	3,417,725.00	1,679,820.74	1,737,904.26	50.85
MCTV	458,665.00	276,050.90	182,614.10	39.81	417,480.00	182,113.30	235,366.70	56.38
LIBRARY	2,701,475.00	1,325,350.25	1,376,124.75	50.94	2,464,747.00	1,232,014.16	1,232,732.84	50.01
ELDERLY SERVICES	295,138.00	165,856.87	129,281.13	43.80	296,393.00	156,698.96	139,694.04	47.13
TOTAL AGENCIES	96,538,262.00	50,636,000.33	45,902,261.67	47.55	91,171,684.23	46,671,889.16	44,499,795.07	48.81
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT					19,938.77		19,938.77	100.00
CONTINGENCY	548,150.00		548,150.00	100.00	89,182.00		89,182.00	100.00
CIVIC CONTRIBUTIONS	165,000.00	94,169.27	70,830.73	42.93	146,184.00	126,705.77	19,478.23	13.32
NON CITY PROGRAMS	68,817.00	68,817.00			68,134.00	68,134.00		
SAFETY REVIEW BOARD	40,000.00	20,329.76	19,670.24	49.18	40,000.00	19,595.15	20,404.85	51.01
COMMUNITY IMPROVEMENT PROGRAM	2,244,565.00	2,234,565.00	10,000.00	0.45	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	750,000.00	690,353.86	59,646.14	7.95	200,000.00	77,810.68	122,189.32	61.09
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00			1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	33,959.50	66,040.50	66.04	105,150.00	49,292.50	55,857.50	53.12
CONSERVATION COMMISSION	10,000.00	1,702.59	8,297.41	82.97	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,986,025.00	5,874,251.12	4,111,773.88	41.18	9,833,050.00	5,499,264.60	4,333,785.40	44.07
INTEREST ON MATURING DEBT	5,481,700.00	3,007,512.73	2,474,187.27	45.14	7,725,100.00	5,083,009.38	2,642,090.62	34.20
TECHNOLOGY RESERVE	250,000.00	77,272.31	172,727.69	69.09				
TRUST FUND (MER)	500,000.00		500,000.00	100.00				
TOTAL NON DEPARTMENTAL ITEMS	21,218,948.00	13,177,624.14	8,041,323.86	37.90	21,164,710.77	13,848,098.25	7,316,612.52	34.57
TOTAL GENERAL FUND	\$ 117,757,210.00	\$ 63,813,624.47	\$ 53,943,585.53	45.81	\$ 112,336,395.00	\$ 60,519,987.41	\$ 51,816,407.59	46.13

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2005 And 2004
 (Unaudited)
 Budget Basis
 (QT2BUDNBNF)

	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT	FY 2005 MODIFIED	FY 2005 OBLIGATIONS	FY 2005 UNOBLIGATED	FY 2005 PERCENT
AGENCIES								
ALDERMEN	\$ 70,000.00	\$ 33,750.00	\$ 36,250.00	51.79	\$ 66,919.00	\$ 35,000.00	\$ 31,919.00	47.70
ASSESSORS	576,470.00	281,137.01	295,332.99	51.23	539,136.00	249,462.10	289,673.90	53.73
BUILDING	1,121,461.00	574,238.96	547,222.04	48.80	1,074,065.00	512,070.43	561,994.57	52.32
CITY CLERK	1,101,995.00	503,609.70	598,385.30	54.30	1,028,683.00	526,878.91	501,804.09	48.78
MEDO	206,439.00	119,183.74	87,255.26	42.27	188,051.00	57,304.50	130,746.50	69.53
CITY SOLICITOR	986,659.00	473,147.62	513,511.38	52.05	769,105.00	385,847.49	383,257.51	49.83
FINANCE	1,047,625.00	485,179.67	562,445.33	53.69	1,132,563.00	706,195.03	426,367.97	37.65
INFORMATION SYSTEMS	1,811,723.00	1,000,918.31	810,804.69	44.75	1,741,669.00	957,702.85	783,966.15	45.01
MAYOR	218,554.00	108,335.07	110,218.93	50.43	214,162.00	101,155.59	113,006.41	52.77
OFFICE OF YOUTH SERVICES	424,840.00	220,602.64	204,237.36	48.07	431,121.00	170,585.81	260,535.19	60.43
HUMAN RESOURCES	723,452.00	373,982.61	349,469.39	48.31	711,586.00	340,269.97	371,316.03	52.18
PLANNING	725,677.00	365,810.82	359,866.18	49.59	680,793.00	332,073.60	348,719.40	51.22
BUILDING MAINTENANCE DIVISION	6,806,539.00	5,452,049.48	1,354,489.52	19.90	6,016,339.00	4,899,744.53	1,116,594.47	18.56
TAX COLLECTOR	587,954.00	272,305.25	315,648.75	53.69	550,195.00	251,034.04	299,160.96	54.37
FIRE	16,213,849.00	8,575,819.10	7,638,029.90	47.11	15,214,677.00	7,565,283.09	7,649,393.91	50.28
POLICE	16,567,336.00	8,345,320.53	8,222,015.47	49.63	15,667,526.23	7,659,664.32	8,007,861.91	51.11
HEALTH	2,555,748.00	1,128,923.40	1,426,824.60	55.83	2,408,524.00	1,059,530.31	1,348,993.69	56.01
HIGHWAY	16,405,469.00	8,417,841.30	7,987,627.70	48.69	15,833,734.00	7,672,892.74	8,160,841.26	51.54
TRAFFIC	2,697,487.00	1,102,150.29	1,595,336.71	59.14	2,761,803.00	1,353,523.33	1,408,279.67	50.99
WELFARE	1,099,324.00	587,124.36	512,199.64	46.59	1,066,784.00	553,648.47	513,135.53	48.10
PARKS & RECREATION	2,776,524.00	1,380,088.24	1,396,435.76	50.29	2,870,876.00	1,397,444.73	1,473,431.27	51.32
MCTV	433,600.00	276,050.90	157,549.10	36.34	391,080.00	182,113.30	208,966.70	53.43
LIBRARY	2,107,021.00	1,046,453.02	1,060,567.98	50.33	1,954,148.00	984,259.51	969,888.49	49.63
ELDERLY SERVICES	220,659.00	125,764.52	94,894.48	43.01	225,816.00	123,682.09	102,133.91	45.23
TOTAL AGENCIES	77,486,405.00	41,249,786.54	36,236,618.46	46.77	73,539,355.23	38,077,366.74	35,461,988.49	48.22
RESTRICTED ITEMS								
HEALTH INSURANCE	8,131,877.00	4,054,835.04	4,077,041.96	50.14	7,744,150.00	3,839,012.71	3,905,137.29	50.43
DENTAL INSURANCE	852,642.00	387,875.18	464,766.82	54.51	778,172.00	347,121.14	431,050.86	55.39
DEATH BENEFIT	85,474.00	30,381.66	55,092.34	64.46	86,862.00	38,864.68	47,997.32	55.26
WORKER'S COMPENSATION	1,036,014.00	549,792.28	486,221.72	46.93	1,021,494.00	438,441.00	583,053.00	57.08
DISABILITY INSURANCE	79,924.00	29,761.46	50,162.54	62.76	72,783.00	36,636.32	36,146.68	49.66
CITY RETIREMENT	2,323,317.00	1,106,880.24	1,216,436.76	52.36	2,170,542.00	1,025,953.55	1,144,588.45	52.73
FIRE STATE PENSION	2,063,974.00	1,071,987.12	991,986.88	48.06	1,828,919.00	878,718.95	950,200.05	51.95
POLICE STATE PENSION	1,229,735.00	616,192.12	613,542.88	49.89	949,057.00	460,175.88	488,881.12	51.51
FICA	2,580,878.00	1,186,340.94	1,394,537.06	54.03	2,280,025.00	1,081,878.82	1,198,146.18	52.55
UNEMPLOYMENT	20,000.00	20,000.00			40,000.00	40,000.00		
TUITION	50,000.00	27,788.93	22,211.07	44.42	80,000.00	26,938.20	53,061.80	66.33
CGL INSURANCE	598,523.00	304,951.79	293,571.21	49.05	581,084.00	380,781.17	200,302.83	34.47
TOTAL RESTRICTED ITEMS	19,052,358.00	9,386,786.76	9,665,571.24	50.73	17,633,088.00	8,594,522.42	9,038,565.58	51.26

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Six Months Ended December 31, 2005 And 2004
(Unaudited)
Budget Basis
(QT2BUDNBNF)

	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT	FY 2005 MODIFIED	FY 2005 OBLIGATIONS	FY 2005 UNOBLIGATED	FY 2005 PERCENT
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT					19,938.77		19,938.77	100.00
CONTINGENCY	548,150.00		548,150.00	100.00	89,182.00		89,182.00	100.00
CIVIC CONTRIBUTIONS	165,000.00	94,169.27	70,830.73	42.93	146,184.00	126,705.77	19,478.23	13.32
NON CITY PROGRAMS	68,817.00	68,817.00			68,134.00	68,134.00		
SAFETY REVIEW BOARD	40,000.00	20,329.76	19,670.24	49.18	40,000.00	19,595.15	20,404.85	51.01
COMMUNITY IMPROVEMENT PROGRAM	2,244,565.00	2,234,565.00	10,000.00	0.45	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	750,000.00	690,353.86	59,646.14	7.95	200,000.00	77,810.68	122,189.32	61.09
TRANSIT SUBSIDY	1,074,691.00	1,074,691.00			1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	33,959.50	66,040.50	66.04	105,150.00	49,292.50	55,857.50	53.12
CONSERVATION COMMISSION	9,499.00	1,129.62	8,369.38	88.11	13,763.00	836.17	12,926.83	93.92
MATURING DEBT	9,986,025.00	5,874,251.12	4,111,773.88	41.18	9,833,050.00	5,499,264.60	4,333,785.40	44.07
INTEREST ON MATURING DEBT	5,481,700.00	3,007,512.73	2,474,187.27	45.14	7,725,100.00	5,083,009.38	2,642,090.62	34.20
TECHNOLOGY RESERVE	250,000.00	77,272.31	172,727.69	69.09				
TRUST FUND (MER)	500,000.00		500,000.00	100.00				
TOTAL NON DEPARTMENTAL ITEMS	<u>21,218,447.00</u>	<u>13,177,051.17</u>	<u>8,041,395.83</u>	<u>37.90</u>	<u>21,163,951.77</u>	<u>13,848,098.25</u>	<u>7,315,853.52</u>	<u>34.57</u>
TOTAL GENERAL FUND	<u>\$ 117,757,210.00</u>	<u>\$ 63,813,624.47</u>	<u>\$ 53,943,585.53</u>	<u>45.81</u>	<u>\$ 112,336,395.00</u>	<u>\$ 60,519,987.41</u>	<u>\$ 51,816,407.59</u>	<u>46.13</u>

City of Manchester, New Hampshire
 Budget VS Actual Revenue By Department - General Fund
 Non Property Tax Revenues
 For the Six Months Ended December 31, 2005
 (Unaudited)
 Budget Basis
 (QT2REVAGEN)

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES				
ASSESSORS	\$ 792,960.00	\$ 694,924.27	\$ 98,035.73	12.36
BUILDING	2,050,000.00	1,206,448.22	843,551.78	41.15
CITY CLERK	1,565,425.00	235,468.74	1,329,956.26	84.96
MEDO	120,901.00	7,419.34	113,481.66	93.86
CITY SOLICITOR	463,810.00	61,500.00	402,310.00	86.74
FINANCE	7,798,656.00	3,074,737.41	4,723,918.59	60.57
INFORMATION SYSTEMS	114,235.00	5,164.64	109,070.36	95.48
HUMAN RESOURCES	17,000.00	1,990.12	15,009.88	88.29
PLANNING BOARD	319,000.00	179,631.56	139,368.44	43.69
BUILDING MAINTENANCE DIVISION	6,351,635.00	2,199,302.55	4,152,332.45	65.37
TAX COLLECTOR	16,691,000.00	7,783,210.95	8,907,789.05	53.37
FIRE	393,250.00	67,966.32	325,283.68	82.72
POLICE	2,112,649.00	728,684.52	1,383,964.48	65.51
HEALTH	1,932,108.00	217,607.50	1,714,500.50	88.74
HIGHWAY	3,724,836.00	2,122,771.55	1,602,064.45	43.01
TRAFFIC	4,778,627.00	2,040,171.86	2,738,455.14	57.31
WELFARE	75,000.00	30,544.53	44,455.47	59.27
CEMETERY, PARKS & RECREATION	655,352.00	160,876.15	494,475.85	75.45
CIP		2,844.81	(2,844.81)	
TOTAL AGENCIES	<u>\$ 49,956,444.00</u>	<u>\$ 20,821,265.04</u>	<u>\$ 29,135,178.96</u>	<u>58.32</u>

City of Manchester, New Hampshire
 Budget VS Actual Revenue By Type General Fund
 Non Property Tax Revenues
 For the Six Months Ended December 31, 2005
 (Unaudited)
 Budget Basis
 (QT2REVNPRP)

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 9,822.94	\$ 30,177.06	75.44
MISCELLANEOUS TAXES	62,000.00	32,306.18	29,693.82	47.89
INTEREST AND PENALTIES	635,000.00	147,149.29	487,850.71	76.83
CABLE FRANCHISE FEES	951,000.00	63,020.08	887,979.92	93.37
TOTAL TAXES, INTEREST AND PENALTIES	<u>1,688,000.00</u>	<u>252,298.49</u>	<u>1,435,701.51</u>	<u>85.05</u>
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,635,000.00	7,853,314.93	8,781,685.07	52.79
LICENSES	382,050.00	69,871.35	312,178.65	81.71
PERMITS	5,746,527.00	2,799,857.40	2,946,669.60	51.28
TOTAL LICENSES AND PERMITS	<u>22,763,577.00</u>	<u>10,723,043.68</u>	<u>12,040,533.32</u>	<u>52.89</u>
INTERGOVERNMENTAL				
FEDERAL REVENUES	257,000.00	88,074.43	168,925.57	65.73
PAYMENTS IN LIEU OF TAXES	769,160.00	646,910.82	122,249.18	15.89
STATE REVENUES	6,378,551.00	3,218,450.23	3,160,100.77	49.54
TOTAL INTERGOVERNMENTAL	<u>7,404,711.00</u>	<u>3,953,435.48</u>	<u>3,451,275.52</u>	<u>46.61</u>
SALES AND SERVICES				
GENERAL REVENUES	151,218.00	80,707.31	70,510.69	46.63
PUBLIC SAFETY	176,600.00	89,626.87	86,973.13	49.25
HIGHWAY	589,700.00	365,921.06	223,778.94	37.95
TRAFFIC	847,000.00	356,692.35	490,307.65	57.89
CIVIC CENTER PARKING	410,000.00	128,722.77	281,277.23	68.60
SANITATION	30,000.00	10,344.02	19,655.98	65.52
HEALTH		4,820.00	(4,820.00)	
CEMETERY, PARKS & RECREATION	172,237.00	100,945.12	71,291.88	41.39
ZONING BOARD	27,000.00	19,725.00	7,275.00	26.94
PARKING VIOLATIONS	1,188,000.00	515,128.65	672,871.35	56.64
COURT FINES	60,000.00	40,742.66	19,257.34	32.10
OTHER FINES	13,000.00	(2,908.80)	15,908.80	122.38
FEES	1,081,200.00	450,722.93	630,477.07	58.31
WITNESS FEES	100,100.00	48,933.38	51,166.62	51.12
TOTAL SALES AND SERVICES	<u>4,846,055.00</u>	<u>2,210,123.32</u>	<u>2,635,931.68</u>	<u>54.39</u>
OTHER REVENUE SOURCES				
INTEREST INCOME	2,250,000.00	1,071,229.84	1,178,770.16	52.39
FUND TRANSFERS	350,100.00	2,894.81	347,205.19	99.17
REIMBURSEMENTS	1,082,640.00	107,439.06	975,200.94	90.08
RENTALS	755,200.00	4,973.00	750,227.00	99.34
SCHOOL CHARGEBACKS	8,718,360.00	2,463,678.29	6,254,681.71	71.74
MISCELLANEOUS	97,801.00	32,149.07	65,651.93	67.13
TOTAL OTHER REVENUE SOURCES	<u>13,254,101.00</u>	<u>3,682,364.07</u>	<u>9,571,736.93</u>	<u>72.22</u>
TOTAL	<u>\$ 49,956,444.00</u>	<u>\$ 20,821,265.04</u>	<u>\$ 29,135,178.96</u>	<u>58.32</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE
NON PROPERTY TAX REVENUES
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005 AND 2004
(UNAUDITED)
BUDGET BASIS
(QT2REVCOMP)

	ACTUAL FY 2005	MODIFIED BUDGET FY 06	DIFFERENCE ACTUAL 05 VS BUDGET 06	PERCENTAGE DIFFERENCE OF FY05 VS FY06	6 MONTHS ACTUAL FY05	6 MONTHS ACTUAL FY06	DIFFERENCE ACTUAL 05 VS ACTUAL 06	PERCENTAGE DIFFERENCE OF FY05 VS FY06
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 38,103.00	\$ 40,000.00	\$ 1,897.00	4.98	\$ 9,495.00	\$ 9,822.00	\$ 327.00	3.45
MISCELLANEOUS TAXES	90,455.00	62,000.00	(28,455.00)	(31.46)	77,940.00	32,306.00	(45,633.00)	(58.55)
INTEREST AND PENALTIES	576,663.00	635,000.00	58,337.00	10.12	188,852.00	147,149.00	(41,702.00)	(22.08)
CABLE FRANCHISE FEES	1,158,850.00	951,000.00	(207,850.00)	(17.94)	278,265.00	63,020.00	(215,244.00)	(77.35)
TOTAL TAXES, INTEREST AND PENALTIES	1,864,071.00	1,688,000.00	(176,071.00)	(9.45)	554,552.00	252,298.00	(302,253.00)	(54.50)
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,077,401.00	16,635,000.00	557,599.00	3.47	7,806,241.00	7,853,314.00	47,073.00	0.60
LICENSES	392,333.00	382,050.00	(10,283.00)	(2.62)	61,434.00	69,871.00	8,437.00	13.73
PERMITS	5,494,380.00	5,746,527.00	252,147.00	4.59	2,821,611.00	2,799,857.00	(21,753.00)	(0.77)
TOTAL LICENSES AND PERMITS	21,964,114.00	22,763,577.00	799,463.00	3.64	10,689,286.00	10,723,043.00	33,757.00	0.32
INTERGOVERNMENTAL								
FEDERAL REVENUES	463,684.00	257,000.00	(206,684.00)	(44.57)	180,511.00	88,074.00	(92,436.00)	(51.21)
PAYMENTS IN LIEU OF TAXES	798,094.00	769,160.00	(28,934.00)	(3.63)	179,153.00	646,910.00	467,757.00	261.09
STATE REVENUES	6,390,826.00	6,378,551.00	(12,275.00)	(0.19)	3,193,819.00	3,218,450.00	24,631.00	0.77
TOTAL INTERGOVERNMENTAL	7,652,604.00	7,404,711.00	(247,893.00)	(3.24)	3,553,483.00	3,953,435.00	399,952.00	11.26
SALES AND SERVICES								
GENERAL REVENUES	159,744.00	151,218.00	(8,526.00)	(5.34)	83,095.00	80,707.00	(2,387.00)	(2.87)
PUBLIC SAFETY	184,083.00	176,600.00	(7,483.00)	(4.07)	94,953.00	89,626.00	(5,326.00)	(5.61)
HIGHWAY	534,128.00	589,700.00	55,572.00	9.42	341,611.00	365,921.00	24,310.00	7.12
TRAFFIC	805,533.00	847,000.00	41,467.00	5.15	359,165.00	356,692.00	(2,472.00)	(0.69)
CIVIC CENTER PARKING	256,346.00	410,000.00	153,654.00	59.94	99,426.00	128,722.00	29,296.00	29.47
SANITATION	24,039.00	30,000.00	5,961.00	24.80	10,909.00	10,344.00	(564.00)	(5.18)
HEALTH	10,075.00		(10,075.00)	(100.00)	5,043.00	4,820.00	(223.00)	(4.42)
CEMETERY, PARKS & RECREATION	182,671.00	172,237.00	(10,434.00)	(5.71)	86,461.00	100,945.00	14,484.00	16.75
ZONING BOARD	37,690.00	27,000.00	(10,690.00)	(28.36)	18,220.00	19,725.00	1,505.00	8.26
PARKING VIOLATIONS	1,173,659.00	1,188,000.00	14,341.00	1.22	494,703.00	515,128.00	20,425.00	4.13
COURT FINES	71,234.00	60,000.00	(11,234.00)	(15.77)	36,900.00	40,742.00	3,842.00	10.41
OTHER FINES	25,225.00	13,000.00	(12,225.00)	(48.46)	8,350.00	(2,908.00)	(11,258.00)	(134.84)
FEES	1,126,538.00	1,081,200.00	(45,338.00)	(4.02)	415,174.00	450,722.00	35,548.00	8.56
WITNESS FEES	97,177.00	100,100.00	2,923.00	3.01	58,891.00	48,933.00	(9,957.00)	(16.91)
TOTAL SALES AND SERVICES	4,688,142.00	4,846,055.00	157,913.00	3.37	2,112,901.00	2,210,123.00	97,222.00	4.60
OTHER REVENUE SOURCES								
INTEREST INCOME	1,398,585.00	2,250,000.00	851,415.00	60.88	612,186.00	1,071,229.00	459,043.00	74.98
FUND TRANSFERS	325,016.00	350,100.00	25,084.00	7.72	997.00	2,894.00	1,897.00	190.35
REIMBURSEMENTS	914,715.00	1,082,640.00	167,925.00	18.36	154,790.00	107,439.00	(47,350.00)	(30.59)
RENTALS	758,475.00	755,200.00	(3,275.00)	(0.43)	3,625.00	4,973.00	1,348.00	37.19
SCHOOL CHARGEBACKS	7,332,699.00	8,718,360.00	1,385,661.00	18.90	2,483,587.00	2,463,678.00	(19,908.00)	(0.80)
MISCELLANEOUS	403,002.00	97,801.00	(305,201.00)	(75.73)	376,978.00	32,149.00	(344,829.00)	(91.47)
TOTAL OTHER REVENUE SOURCES	11,132,492.00	13,254,101.00	2,121,609.00	19.06	3,632,163.00	3,682,364.00	50,200.00	1.38
TOTAL	\$ 47,301,423.00	\$ 49,956,444.00	\$ 2,655,021.00	5.61	\$ 20,542,385.00	\$ 20,821,265.00	\$ 278,879.00	1.36

City of Manchester, New Hampshire
Combining Balance Sheet
Special Revenue Funds
December 31, 2005
(Unaudited)
(QT2BSSPEC)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 315,107.05	\$ 2,727,111.86	\$ (603,427.63)	\$ 1,869,716.26	\$ 268,750.00	\$ 162,319.76	\$ 1,538.74	\$ 4,741,116.04
Restricted Cash				1,910,564.13	1,202,570.04		133,634.11	3,246,768.28
Investments						1,377,262.96		1,377,262.96
Receivables	5,993,385.62		674,904.45	75,877.79		803.42	289,618.43	7,034,589.71
Due From Other Funds	4,482.56							4,482.56
TOTAL ASSETS:	<u>\$ 6,312,975.23</u>	<u>\$ 2,727,111.86</u>	<u>\$ 71,476.82</u>	<u>\$ 3,856,158.18</u>	<u>\$ 1,471,320.04</u>	<u>\$ 1,540,386.14</u>	<u>\$ 424,791.28</u>	<u>\$ 16,404,219.55</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 6,250,000.00	\$ 133,936.42	\$ 195,565.03	\$ 611,639.91				\$ 7,191,141.36
Accrued Liabilities		1,617.88	1,338.86	27,969.63				30,926.37
Other				231,163.42	\$ 270,930.76		\$ 221,000.00	723,094.18
Due to Other Funds	62,975.23			(8,585.46)				54,389.77
Deferred Revenue				1,910,564.13				1,910,564.13
TOTAL LIABILITIES	<u>6,312,975.23</u>	<u>135,554.30</u>	<u>196,903.89</u>	<u>2,772,751.63</u>	<u>270,930.76</u>		<u>221,000.00</u>	<u>9,910,115.81</u>
Fund Balances:								
Reserved for:								
Encumbrances		421,458.05	560,218.89	702,903.21				1,684,580.15
Arts & Cultural Events					119,176.01			119,176.01
Capital reserves					268,750.00			268,750.00
Unreserved:								
Undesignated Fund Balance		2,170,099.51	(685,645.96)	380,503.34	812,463.27	\$ 1,540,386.14	203,791.28	4,421,597.58
Total Fund Equity:		<u>2,591,557.56</u>	<u>(125,427.07)</u>	<u>1,083,406.55</u>	<u>1,200,389.28</u>	<u>1,540,386.14</u>	<u>203,791.28</u>	<u>6,494,103.74</u>
Total Liabilities & Equity	<u>\$ 6,312,975.23</u>	<u>\$ 2,727,111.86</u>	<u>\$ 71,476.82</u>	<u>\$ 3,856,158.18</u>	<u>\$ 1,471,320.04</u>	<u>\$ 1,540,386.14</u>	<u>\$ 424,791.28</u>	<u>\$ 16,404,219.55</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Special Revenue Funds
For the Six Months Ended December 31, 2005
(Unaudited)
GAAP Basis
(QT2RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 1,952,463.41	\$ 1,673,631.89	\$ 3,958,232.80			\$ 7,584,328.10
Nonenterprise Charges for Sales and Services				96,551.55				96,551.55
Interest				436.10	9,629.27	\$ 58,512.89	\$ 12,362.83	80,941.09
Other				441,446.19	527,931.00	441,965.41		1,411,342.60
TOTAL REVENUES:			1,952,463.41	2,212,065.73	4,495,793.07	500,478.30	12,362.83	9,173,163.34
EXPENDITURES								
Current								
General Government		\$ 892,718.88	1,115,155.59	507,444.85	3,958,232.80	1,228.82		6,474,780.94
Public Safety		35,737.41		604,877.56				640,614.97
Health and Sanitation			10,447.32	667,848.78				678,296.10
Highways and Streets		773,764.71	220,290.37	1,016,464.27				2,010,519.35
Welfare and Human Services		30.46		82,269.96				82,300.42
Parks and Recreation		79,085.16	626,979.94	550,107.99				1,256,173.09
TOTAL EXPENDITURES		1,781,336.62	1,972,873.22	3,429,013.41	3,958,232.80	1,228.82		11,142,684.87
Excess/(Deficiency) of Revenues Over Expenditures		(1,781,336.62)	(20,409.81)	(1,216,947.68)	537,560.27	499,249.48	12,362.83	(1,969,521.53)
OTHER FINANCING SOURCES(USES):								
Transfers In		2,256,109.05		100,000.00				2,356,109.05
Transfers Out		(2,844.81)	(21,544.05)					(24,388.86)
TOTAL OTHER		2,253,264.24	(21,544.05)	100,000.00				2,331,720.19
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses		471,927.62	(41,953.86)	(1,116,947.68)	537,560.27	499,249.48	12,362.83	362,198.66
Fund Balance, Beginning of Period		2,119,629.94	(83,473.21)	2,200,354.23	662,829.01	1,041,136.66	191,428.45	6,131,905.08
Fund Balance, End of Period		<u>\$ 2,591,557.56</u>	<u>\$ (125,427.07)</u>	<u>\$ 1,083,406.55</u>	<u>\$ 1,200,389.28</u>	<u>\$ 1,540,386.14</u>	<u>\$ 203,791.28</u>	<u>\$ 6,494,103.74</u>

City of Manchester, New Hampshire
Combining Balance Sheet
Enterprise Funds
December 31, 2005
(Unaudited)
(QT2BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ 6,372,427.42	\$ 3,289,490.60		\$ (3,037,564.62)	\$ 2,969.31	\$ 6,627,322.71
Restricted Cash	820,233.83	7,098,008.00	\$ 31,142,273.36	12,403.07		39,072,918.26
Investments		6,943,668.90	47,904,513.07			54,848,181.97
Receivables	10,066,372.20	3,226,138.98	3,909,827.86	464,255.93	32,047.67	17,698,642.64
Prepaid Items	32,201.83	1,386,446.41	3,270,100.40	52,620.14		4,741,368.78
Inventories	65,558.56	692,189.47	152,983.67			910,731.70
Property and Equipment, Net	114,710,372.26	102,820,212.64	352,389,256.36	11,921,735.83		581,841,577.09
TOTAL ASSETS:	\$ 132,067,166.10	\$ 125,456,155.00	\$ 438,768,954.72	\$ 9,413,450.35	\$ 35,016.98	\$ 705,740,743.15
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 1,041,890.83	\$ 632,090.66	\$ 2,223,643.49	\$ 72,357.28	\$ 38.90	\$ 3,970,021.16
Retainage Payable	440,890.80	3,672,202.00				4,113,092.80
Accrued Liabilities	815,211.30	333,046.10	8,240,727.99	99,968.85		9,488,954.24
Other	82,551.43	276,714.98	766,573.33	88,573.73		1,214,413.47
Due to state of NH	1,705,875.02	2,970,000.00				4,675,875.02
Due to Other Funds				248,398.00	1,743,446.56	1,991,844.56
Bonds Payable	24,889,875.73	48,024,148.19	263,278,368.31	2,230,669.11		338,423,061.34
Accrual for Compensated Absences	342,788.61	1,075,273.71	290,254.65	206,341.21		1,914,658.18
Unearned Revenue	510.00					510.00
TOTAL LIABILITIES	29,319,593.72	56,983,475.64	274,799,567.77	2,946,308.18	1,743,485.46	365,792,430.77
NET ASSETS:						
Invested in Capital Assets, net of related debt	89,820,496.53	56,044,783.20	125,469,515.16	9,691,066.72		281,025,861.61
Retained Earnings:						
Reserved for Equipment Replacement	312,920.08					312,920.08
Reserved for LOI Funds			135,133.53			135,133.53
Reserved for PFCs			4,468,202.43			4,468,202.43
Reserved for Revenue Bond O&M		1,400,000.00	7,291,000.00			8,691,000.00
Reserved for Bond Fund			9,411,584.00			9,411,584.00
Reserved for Coverage Account			19,031,936.32			19,031,936.32
Reserved for Revenue Fund			2,164,769.97			2,164,769.97
Unreserved	12,614,155.77	11,027,896.16	(4,002,754.46)	(3,223,924.55)	(1,708,468.48)	14,706,904.44
Total Net Assets	102,747,572.38	68,472,679.36	163,969,386.95	6,467,142.17	(1,708,468.48)	339,948,312.38
Total Liabilities & Net Assets	\$ 132,067,166.10	\$ 125,456,155.00	\$ 438,768,954.72	\$ 9,413,450.35	\$ 35,016.98	\$ 705,740,743.15

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
Enterprise Funds
For the Six Months Ended December 31, 2005
(Unaudited)
GAAP Basis
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 6,441,044.41	\$ 7,669,625.63	\$ 20,877,173.09	\$ 836,649.88		\$ 35,824,493.01
Contributions Operations	1,601,526.71			75,298.40		1,676,825.11
Other		386,594.71	1,396,816.07	8,961.25		1,792,372.03
Total Operating Revenues:	<u>8,042,571.12</u>	<u>8,056,220.34</u>	<u>22,273,989.16</u>	<u>920,909.53</u>		<u>39,293,690.15</u>
Operating Expenses:						
Personnel Services	1,479,883.23	2,455,078.18	2,968,602.68	786,614.13		7,690,178.22
Plant Maintenance	5,009,234.44	8,942.73	2,139,843.70	608,474.26		7,766,495.13
Light / Heat and Power	1,286,385.40	618,038.98	1,061,325.89	160,632.78		3,126,383.05
General and Administrative	263,770.56	814,379.80	7,934,093.41	146,599.53	\$ 416.43	9,159,259.73
Depreciation and Amortization	<u>2,481,870.00</u>	<u>1,260,530.42</u>	<u>7,991,973.56</u>	<u>315,216.19</u>		<u>12,049,590.17</u>
Total Operating Expenses:	<u>10,521,143.63</u>	<u>5,156,970.11</u>	<u>22,095,839.24</u>	<u>2,017,536.89</u>	<u>416.43</u>	<u>39,791,906.30</u>
Operating Income (Loss)						
Over Expenditures	(2,478,572.51)	2,899,250.23	178,149.92	(1,096,627.36)	(416.43)	(498,216.15)
Non Operating Revenues (Expenses), Net						
Soundproofing Program Grant			1,585,892.74			1,585,892.74
Soundproofing Program Expense			(77,656.00)			(77,656.00)
Interest Income	113,964.22	304,040.18	1,575,200.53	(19,268.11)	(15,906.19)	1,958,030.63
Interest Expense	(722,166.83)	(1,246,472.56)	(5,863,444.48)	(50,194.98)		(7,882,278.85)
Debt Principal		(781,104.00)				(781,104.00)
Gain (Loss) on Disposal of Property and Equipment				(4,576.87)		(4,576.87)
Passenger Facility Charges			2,552,487.02			2,552,487.02
Customer Facility Charges			1,447,285.50			1,447,285.50
Rent and Other	75,100.69			63,460.00		138,560.69
Bond issuance costs			(83,697.44)			(83,697.44)
Total Non Operating Revenues (Expenses)	<u>(533,101.92)</u>	<u>(1,723,536.38)</u>	<u>1,136,067.87</u>	<u>(10,579.96)</u>	<u>(15,906.19)</u>	<u>(1,147,056.58)</u>
Net Income Before Capital Contributions	(3,011,674.43)	1,175,713.85	1,314,217.79	(1,107,207.32)	(16,322.62)	(1,645,272.73)
Capital Contributions	<u>1,310,332.00</u>	<u>813,767.43</u>	<u>66,071.31</u>			<u>2,190,170.74</u>
Changes In Net Assets	(1,701,342.43)	1,989,481.28	1,380,289.10	(1,107,207.32)	(16,322.62)	544,898.01
Fund Net Assets, Beginning of Period	<u>104,448,914.81</u>	<u>66,483,198.08</u>	<u>162,589,097.85</u>	<u>7,574,349.49</u>	<u>(1,692,145.86)</u>	<u>339,403,414.37</u>
Fund Net Assets, End of Period	<u>\$ 102,747,572.38</u>	<u>\$ 68,472,679.36</u>	<u>\$ 163,969,386.95</u>	<u>\$ 6,467,142.17</u>	<u>\$ (1,708,468.48)</u>	<u>\$ 339,948,312.38</u>

City of Manchester, New Hampshire
Combining Balance Sheet
Permanent Trust Funds
December 31, 2005
(Unaudited)
(QT2BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 360,555.52	\$ 43,524.90	\$ 404,080.42
Restricted cash and cash equivalent		80,925.95	80,925.95
Investments	14,436,436.63	2,751,438.24	17,187,874.87
Receivables	755.04		755.04
TOTAL ASSETS:	<u>\$ 14,797,747.19</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,673,636.28</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 337.50		\$ 337.50
TOTAL LIABILITIES	337.50		337.50
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	14,797,409.69		14,797,409.69
Library Trust Funds		\$ 2,875,889.09	2,875,889.09
Total Fund Equity:	<u>14,797,409.69</u>	<u>2,875,889.09</u>	<u>17,673,298.78</u>
Total Liabilities & Fund Equity	<u>\$ 14,797,747.19</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,673,636.28</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non expendable Trust Funds
For the Six Months ended December 31, 2005
(Unaudited)
(QT2REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 626,808.57	\$ 6,425.98	\$ 633,234.55
Contributions	52,485.35	1,524.13	54,009.48
Net gain (loss) on securities	<u>(42,425.57)</u>	<u>8,811.33</u>	<u>(33,614.24)</u>
TOTAL REVENUES:	<u>636,868.35</u>	<u>16,761.44</u>	<u>653,629.79</u>
EXPENSES			
General Administrative		22,086.54	22,086.54
Investment management fee	<u>3,887.40</u>	<u>4,225.98</u>	<u>8,113.38</u>
TOTAL EXPENSES	<u>3,887.40</u>	<u>26,312.52</u>	<u>30,199.92</u>
Excess/(deficiency) of Revenues Over Expenditures	632,980.95	(9,551.08)	623,429.87
OTHER FINANCING SOURCES(USES):			
Excess(deficiency) of revenues over expenses	632,980.95	(9,551.08)	623,429.87
Fund Balance, Beginning of Period	<u>14,164,428.74</u>	<u>2,885,440.17</u>	<u>17,049,868.91</u>
Fund Balance, End of Period	<u>\$ 14,797,409.69</u>	<u>\$ 2,875,889.09</u>	<u>\$ 17,673,298.78</u>

City of Manchester, New Hampshire
Combining Balance Sheet
Fiduciary Trust & Agency Funds
December 31, 2005
(Unaudited)
(QT2BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents		\$ (548,766.42)		\$ (548,766.42)
Investments	\$ 105,005,190.00	19,203,767.65		124,208,957.65
Receivables	1,698,358.00			1,698,358.00
Prepaid expenses	8,300.00			8,300.00
Equipment	171,928.00			171,928.00
TOTAL ASSETS:	<u>\$ 106,883,776.00</u>	<u>\$ 18,655,001.23</u>		<u>\$ 125,538,777.23</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 164,516.00			\$ 164,516.00
Accrued liabilities	474,817.00			474,817.00
TOTAL LIABILITIES	<u>639,333.00</u>			
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	106,244,443.00	\$ 18,655,001.23		124,899,444.23
Total Fund Equity:	<u>106,244,443.00</u>	<u>18,655,001.23</u>		<u>124,899,444.23</u>
Total Liabilities & Fund Equity	<u>\$ 106,883,776.00</u>	<u>\$ 18,655,001.23</u>		<u>\$ 125,538,777.23</u>

City of Manchester, New Hampshire
Discrete Component Units
Combining Statement of Changes
in Fiduciary Net Assets Fiduciary Funds
For the Six Months Ended December 31, 2005
(Unaudited)
(QT2REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest		\$ 737,907.31		\$ 737,907.31
Net realized and unrealized appreciation in fair value of inves		(56,896.47)		(56,896.47)
Net investment income		681,010.84		681,010.84
Total additions		681,010.84		681,010.84
Deductions				
Benefits paid directly to participants		946,726.22		946,726.22
Administrative expenses		41,428.73		41,428.73
Total deductions		988,154.95		988,154.95
Net Increase (Decrease)		(307,144.11)		(307,144.11)
Retained Earnings, Beginning of Period	\$ 106,244,443.00	18,962,145.34		125,206,588.34
Retained Earnings, End of Period	<u>\$ 106,244,443.00</u>	<u>\$ 18,655,001.23</u>		<u>\$ 124,899,444.23</u>

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>ALDERMEN</u>					
SALARIES & WAGES	35,000	35,000	33,750	70,000	50.0%
EMPLOYEE BENEFITS	39,678	38,524	43,631	104,208	63.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES		155		808	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	74,678	73,678	77,381	175,016	55.8%
TOTAL REVENUES					
<u>ASSESSORS</u>					
SALARIES & WAGES	224,375	238,003	270,393	540,240	49.9%
EMPLOYEE BENEFITS	68,028	60,074	71,294	154,309	53.8%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	950	25	25	4,700	99.5%
OTHER PURCHASED SERVICES	5,358	6,643	7,347	16,140	54.5%
SUPPLIES & MATERIALS	2,999	1,989	2,597	9,380	72.3%
CAPITAL OUTLAY		2,752	455	2,300	80.2%
MISCELLANEOUS	1,093	50	320	2,700	88.1%
TOTAL EXPENSES	302,803	309,536	352,431	729,769	51.7%
TOTAL REVENUES	372,367	294,704	694,924	792,960	12.4%
<u>BUILDING & HOUSING CODE</u>					
SALARIES & WAGES	463,516	497,408	554,113	1,068,878	48.2%
EMPLOYEE BENEFITS	200,660	167,038	193,687	377,786	48.7%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	1,321	1,728	2,445	6,354	61.5%
OTHER PURCHASED SERVICES	17,730	21,761	63,585	48,721	-30.5%
SUPPLIES & MATERIALS	1,953	1,259	1,609	8,527	81.1%
CAPITAL OUTLAY					
MISCELLANEOUS	616	364	464	3,000	84.5%
TOTAL EXPENSES	685,796	689,558	815,903	1,513,815	46.1%
TOTAL REVENUES	978,749	1,181,859	1,206,448	2,050,000	41.1%
<u>CITY CLERK</u>					
SALARIES & WAGES	\$ 402,792	\$ 419,393	\$ 411,787	863,013	52.3%
EMPLOYEE BENEFITS	135,705	114,479	120,927	253,428	52.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	9,574	14,071	13,234	24,082	45.0%
OTHER PURCHASED SERVICES	60,350	127,013	59,731	134,986	55.8%
SUPPLIES & MATERIALS	5,889	4,063	5,051	19,150	73.6%
CAPITAL OUTLAY	1,900			2,000	100.0%
MISCELLANEOUS	20,931	15,296	11,977	60,500	80.2%
TOTAL EXPENSES	637,141	694,316	622,705	1,357,159	54.1%
TOTAL REVENUES	422,123	458,300	235,469	1,565,425	85.0%

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>ECONOMIC DEVELOPMENT</u>					
SALARIES & WAGES	46,104	48,365	98,544	180,439	45.4%
EMPLOYEE BENEFITS	24,300	13,688	30,393	54,221	43.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	323	569	7,440	1,000	-644.0%
OTHER PURCHASED SERVICES	5,081	6,940	9,463	22,689	58.3%
SUPPLIES & MATERIALS	386	299	2,451	1,600	-53.2%
CAPITAL OUTLAY					
MISCELLANEOUS	1,085	1,040	1,286	1,500	14.3%
TOTAL EXPENSES	77,279	70,902	149,576	261,449	42.8%
TOTAL REVENUES	187,543	53,176	7,419	120,901	93.9%
<u>SOLICITOR</u>					
SALARIES & WAGES	344,522	350,272	394,023	820,269	52.0%
EMPLOYEE BENEFITS	353,969	187,163	335,436	253,491	-32.3%
PURCHASED PROFESSIONAL SERVICES		248	7,500	17,125	56.2%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	(84,897)	49,710	61,362	11,836	-418.4%
SUPPLIES & MATERIALS	5,168	5,333	6,862	14,650	53.2%
CAPITAL OUTLAY					
MISCELLANEOUS	10,971	26,117	61,177	121,445	49.6%
TOTAL EXPENSES	629,733	618,842	866,360	1,238,816	30.1%
TOTAL REVENUES		61,500	61,500	463,810	86.7%
<u>FINANCE</u>					
SALARIES & WAGES	\$ 351,099	\$ 374,611	\$ 351,946	747,509	52.9%
EMPLOYEE BENEFITS	122,348	98,505	98,987	226,643	56.3%
PURCHASED PROFESSIONAL SERVICES	157,133	149,716	92,003	221,606	58.5%
PURCHASED PROPERTY SERVICES	3,465	40,575	11,000	31,600	65.2%
OTHER PURCHASED SERVICES	18,442	19,347	12,728	33,022	61.5%
SUPPLIES & MATERIALS	3,702	7,570	6,312	9,500	33.6%
CAPITAL OUTLAY		235	2,650	1,260	-110.3%
MISCELLANEOUS	100,267	114,140	7,611	7,200	-5.7%
TOTAL EXPENSES	756,456	804,700	583,237	1,278,340	54.4%
TOTAL REVENUES	2,372,525	2,643,890	3,145,578	7,798,656	59.7%
<u>INFORMATION SYSTEMS</u>					
SALARIES & WAGES	512,218	518,409	564,377	1,184,555	52.4%
EMPLOYEE BENEFITS	217,177	160,889	203,742	407,060	49.9%
PURCHASED PROFESSIONAL SERVICES	11,600	11,600	12,870	12,870	0.0%
PURCHASED PROPERTY SERVICES	321,874	312,150	345,572	464,074	25.5%
OTHER PURCHASED SERVICES	74,758	79,377	63,813	99,801	36.1%
SUPPLIES & MATERIALS	7,076	27,949	7,014	31,800	77.9%
CAPITAL OUTLAY	54,711	7,066	(1,894)		
MISCELLANEOUS	450	694	224	500	55.2%
TOTAL EXPENSES	1,199,864	1,118,135	1,195,719	2,200,660	45.7%
TOTAL REVENUES	13,267	14,040	5,165	114,235	95.5%

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>MAYOR'S</u>					
SALARIES & WAGES	100,476	99,021	105,731	211,659	50.0%
EMPLOYEE BENEFITS	42,443	30,763	35,679	73,187	51.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				100	100.0%
OTHER PURCHASED SERVICES	2,150	1,820	2,119	6,144	65.5%
SUPPLIES & MATERIALS	378	314	484	1,100	56.0%
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	145,447	131,918	144,014	292,190	50.7%
TOTAL REVENUES					
<u>YOUTH SERVICES</u>					
SALARIES & WAGES	\$ 184,156	\$ 157,367	\$ 187,916	380,747	50.6%
EMPLOYEE BENEFITS	69,376	45,308	60,682	128,406	52.7%
PURCHASED PROFESSIONAL SERVICES	613	100	898	1,500	40.2%
PURCHASED PROPERTY SERVICES	12,006	4,846	5,846	11,775	50.3%
OTHER PURCHASED SERVICES	2,112	5,108	8,814	13,189	33.2%
SUPPLIES & MATERIALS	1,621	902	916	3,564	74.3%
CAPITAL OUTLAY		90	14,021	4,660	-200.9%
MISCELLANEOUS	(550)	2,172	2,191	9,864	77.8%
TOTAL EXPENSES	269,334	215,894	281,285	553,705	49.2%
TOTAL REVENUES		4,594	-		
<u>HUMAN RESOURCES</u>					
SALARIES & WAGES	315,319	290,992	322,102	630,700	48.9%
EMPLOYEE BENEFITS	153,576	503,028	(440,580)	249,069	276.9%
PURCHASED PROFESSIONAL SERVICES	11,921	36,282	38,850	45,000	13.7%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	6,549	8,176	4,365	30,326	85.6%
SUPPLIES & MATERIALS	3,931	3,284	6,272	9,967	37.1%
CAPITAL OUTLAY	10,250	15			
MISCELLANEOUS	(3,248)	1,746	2,393	7,800	69.3%
TOTAL EXPENSES	498,298	843,523	(66,598)	973,012	106.8%
TOTAL REVENUES	124	2,388	1,990	17,000	88.3%
<u>PLANNING</u>					
SALARIES & WAGES	330,649	325,426	357,434	709,084	49.6%
EMPLOYEE BENEFITS	133,396	91,687	105,333	213,825	50.7%
PURCHASED PROFESSIONAL SERVICES	3,563			2,500	100.0%
PURCHASED PROPERTY SERVICES	582	1,156	951	1,150	17.3%
OTHER PURCHASED SERVICES	5,613	4,917	5,525	13,521	59.1%
SUPPLIES & MATERIALS	1,706	849	1,896	2,850	33.5%
CAPITAL OUTLAY	2,385				
MISCELLANEOUS		(275)	5	250	98.0%
TOTAL EXPENSES	477,894	423,760	471,144	943,180	50.0%
TOTAL REVENUES	125,854	141,231	179,632	319,000	43.7%

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>BUILDING MAINTENANCE DIVISION</u>					
SALARIES & WAGES	\$ 330,297	\$ 394,535	\$ 484,068	957,245	49.4%
EMPLOYEE BENEFITS	143,788	132,735	179,183	341,044	47.5%
PURCHASED PROFESSIONAL SERVICES	416	1,301	2,269	4,255	46.7%
PURCHASED PROPERTY SERVICES	200,882	174,852	202,326	327,700	38.3%
OTHER PURCHASED SERVICES	3,664,332	3,954,497	4,270,243	4,336,122	1.5%
SUPPLIES & MATERIALS	222,082	194,468	235,392	433,403	45.7%
CAPITAL OUTLAY	6,937	17,276	5,586	18,253	69.4%
MISCELLANEOUS	143,289	166,198	254,908	737,279	65.4%
TOTAL EXPENSES	4,712,023	5,035,862	5,633,975	7,155,301	21.3%
TOTAL REVENUES	2,078,084	2,185,896	2,199,303	6,351,635	65.4%
<u>TAX COLLECTOR</u>					
SALARIES & WAGES	238,112	238,054	259,910	524,370	50.4%
EMPLOYEE BENEFITS	99,924	73,256	90,575	162,660	44.3%
PURCHASED PROFESSIONAL SERVICES	1,027	491	672	20,000	96.6%
PURCHASED PROPERTY SERVICES	1,704			992	100.0%
OTHER PURCHASED SERVICES	9,058	11,577	10,860	40,066	72.9%
SUPPLIES & MATERIALS	771	888	812	9,750	91.7%
CAPITAL OUTLAY					
MISCELLANEOUS	12	24	51	200	74.5%
TOTAL EXPENSES	350,608	324,290	362,880	758,038	52.1%
TOTAL REVENUES	7,728,334	8,075,240	7,783,211	16,691,000	53.4%
<u>FIRE</u>					
SALARIES & WAGES	7,061,083	7,096,951	7,923,411	15,255,574	48.1%
EMPLOYEE BENEFITS	2,124,180	2,156,720	2,692,499	5,199,686	48.2%
PURCHASED PROFESSIONAL SERVICES	4,200	7,145	7,185	15,760	54.4%
PURCHASED PROPERTY SERVICES	170,071	137,995	171,712	356,726	51.9%
OTHER PURCHASED SERVICES	36,047	88,395	56,454	174,614	67.7%
SUPPLIES & MATERIALS	152,258	175,126	216,449	419,931	48.5%
CAPITAL OUTLAY	62,717	102,700	205,872	70,822	-190.7%
MISCELLANEOUS	8,826	11,379	10,451	22,388	53.3%
TOTAL EXPENSES	9,619,382	9,776,411	11,284,033	21,515,501	47.6%
TOTAL REVENUES	46,408	147,087	67,966	393,250	82.7%
<u>POLICE</u>					
SALARIES & WAGES	\$ 6,934,087	\$ 6,944,242	\$ 7,614,634	15,494,636	50.9%
EMPLOYEE BENEFITS	1,792,746	1,914,148	2,530,815	4,730,131	46.5%
PURCHASED PROFESSIONAL SERVICES	4,342	577	5,635	8,000	29.6%
PURCHASED PROPERTY SERVICES	218,586	207,131	193,626	237,400	18.4%
OTHER PURCHASED SERVICES	183,340	138,263	96,129	206,066	53.4%
SUPPLIES & MATERIALS	354,930	347,796	363,805	489,600	25.7%
CAPITAL OUTLAY	2,966	5,484	4,392	7,900	44.4%
MISCELLANEOUS	55,070	67,550	32,517	123,800	73.7%
TOTAL EXPENSES	9,546,067	9,625,192	10,841,552	21,297,533	49.1%
TOTAL REVENUES	1,084,242	792,439	728,685	2,112,649	65.5%

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

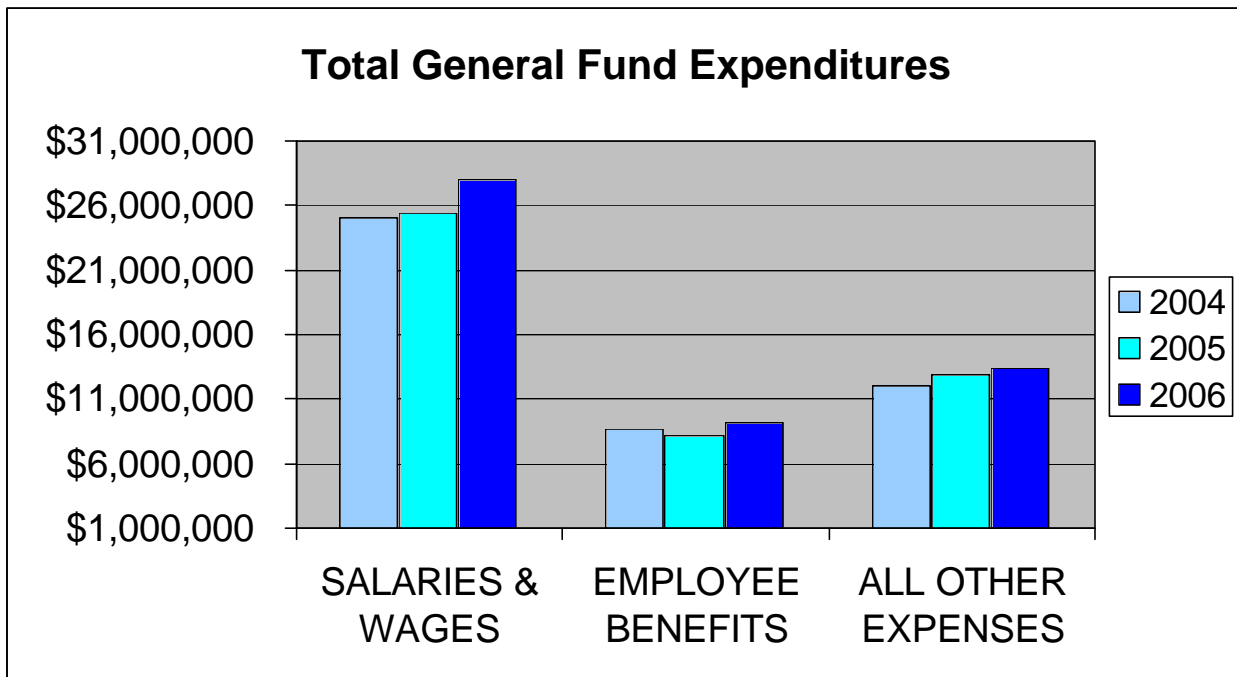
	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>HEALTH</u>					
SALARIES & WAGES	876,916	989,076	1,057,269	2,381,968	55.6%
EMPLOYEE BENEFITS	425,348	300,726	357,278	834,764	57.2%
PURCHASED PROFESSIONAL SERVICES	1,255	2,516	3,073	5,000	38.5%
PURCHASED PROPERTY SERVICES	7,700	10,201	3,807	18,400	79.3%
OTHER PURCHASED SERVICES	5,941	12,697	7,975	33,661	76.3%
SUPPLIES & MATERIALS	33,047	38,555	43,229	93,300	53.7%
CAPITAL OUTLAY	36,779	1,100			
MISCELLANEOUS	12,126	9,221	11,569	23,030	49.8%
TOTAL EXPENSES	1,399,112	1,364,091	1,484,200	3,390,123	56.2%
TOTAL REVENUES	684,791	211,198	217,607	1,932,108	88.7%
<u>HIGHWAY</u>					
SALARIES & WAGES	3,868,465	3,800,603	4,271,679	8,633,074	50.5%
EMPLOYEE BENEFITS	1,649,655	1,410,728	1,612,277	3,129,258	48.5%
PURCHASED PROFESSIONAL SERVICES	2,010	1,605	3,284	7,350	55.3%
PURCHASED PROPERTY SERVICES	2,540,529	2,771,431	2,892,163	5,129,577	43.6%
OTHER PURCHASED SERVICES	142,346	107,117	143,794	232,251	38.1%
SUPPLIES & MATERIALS	385,130	505,475	617,845	1,473,800	58.1%
CAPITAL OUTLAY	10,496	3,131	4,440	5,000	11.2%
MISCELLANEOUS	532,526	571,659	611,434	1,108,314	44.8%
TOTAL EXPENSES	9,131,157	9,171,750	10,156,916	19,718,624	48.5%
TOTAL REVENUES	2,023,479	2,082,714	2,122,772	3,724,836	43.0%
<u>TRAFFIC</u>					
SALARIES & WAGES	\$ 351,153	\$ 358,886	\$ 375,638	762,411	50.7%
EMPLOYEE BENEFITS	149,028	131,697	137,331	314,989	56.4%
PURCHASED PROFESSIONAL SERVICES	13,383	14,586	11,110	28,380	60.9%
PURCHASED PROPERTY SERVICES	411,915	565,977	391,357	1,120,404	65.1%
OTHER PURCHASED SERVICES	269,949	293,221	234,767	582,859	59.7%
SUPPLIES & MATERIALS	135,530	119,386	87,079	267,747	67.5%
CAPITAL OUTLAY					
MISCELLANEOUS	1,866	2,521	1,496	730	-104.9%
TOTAL EXPENSES	1,332,824	1,486,273	1,238,778	3,077,520	59.7%
TOTAL REVENUES	2,144,818	2,049,480	2,040,172	4,778,627	57.3%
<u>WELFARE</u>					
SALARIES & WAGES	223,021	226,932	245,639	520,539	52.8%
EMPLOYEE BENEFITS	88,638	70,979	89,220	165,776	46.2%
PURCHASED PROFESSIONAL SERVICES	94,960	111,070	112,000	182,000	38.5%
PURCHASED PROPERTY SERVICES	23,228	1,222	1,898	3,000	36.7%
OTHER PURCHASED SERVICES	26,167	19,534	3,707	10,986	66.3%
SUPPLIES & MATERIALS	2,313	603	1,509	2,300	34.4%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	191,522	212,270	224,828	386,285	41.8%
TOTAL EXPENSES	649,849	642,610	678,801	1,271,386	46.6%
TOTAL REVENUES	24,151	58,730	30,545	75,000	59.3%

CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>PARKS, RECREATION & CEMETERY</u>					
SALARIES & WAGES	1,004,581	1,040,390	1,056,293	2,096,815	49.6%
EMPLOYEE BENEFITS	296,248	261,201	297,979	573,878	48.1%
PURCHASED PROFESSIONAL SERVICES	384	598	180	1,000	82.0%
PURCHASED PROPERTY SERVICES	41,655	49,644	67,856	112,200	39.5%
OTHER PURCHASED SERVICES	21,582	36,880	32,331	62,745	48.5%
SUPPLIES & MATERIALS	100,159	112,921	143,928	359,137	59.9%
CAPITAL OUTLAY	23,057	8,560	-	25,000	100.0%
MISCELLANEOUS	186,299	169,626	95,884	151,072	36.5%
TOTAL EXPENSES	1,673,965	1,679,821	1,694,449	3,381,847	49.9%
TOTAL REVENUES	132,590	119,731	160,876	655,352	75.5%
<u>LIBRARY</u>					
SALARIES & WAGES	\$ 730,540	\$ 761,003	\$ 821,549	1,673,493	50.9%
EMPLOYEE BENEFITS	308,192	247,755	281,897	548,517	48.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	62,211	69,364	66,664	73,200	8.9%
OTHER PURCHASED SERVICES	8,318	8,798	10,092	65,876	84.7%
SUPPLIES & MATERIALS	138,823	145,004	145,041	339,989	57.3%
CAPITAL OUTLAY					
MISCELLANEOUS	347	91	108	400	73.0%
TOTAL EXPENSES	1,248,431	1,232,014	1,325,350	2,701,475	50.9%
TOTAL REVENUES					
<u>ELDERLY SERVICES</u>					
SALARIES & WAGES	81,246	82,955	89,321	179,547	50.3%
EMPLOYEE BENEFITS	41,245	33,017	40,092	74,103	45.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	94,633	20,290	837	1,525	45.1%
OTHER PURCHASED SERVICES	2,759	3,421	3,726	4,981	25.2%
SUPPLIES & MATERIALS	5,751	17,016	31,880	34,852	8.5%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
TOTAL EXPENSES	225,634	156,699	165,857	295,138	43.8%
TOTAL REVENUES					
<u>MCTV</u>					
SALARIES & WAGES	79,731	182,113	160,051	339,862	52.9%
EMPLOYEE BENEFITS	24,527			25,065	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS	34,073		116,000	93,738	-23.7%
TOTAL EXPENSES	138,331	182,113	276,051	458,665	39.8%
TOTAL REVENUES					

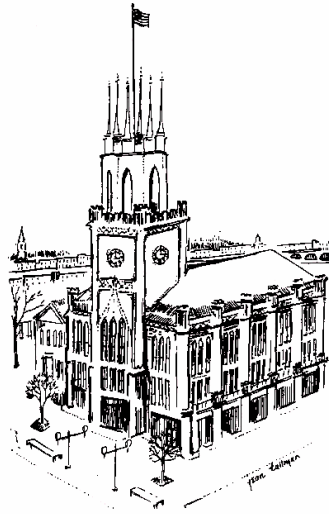
CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
<u>TOTAL GENERAL FUND</u>					
SALARIES & WAGES	\$ 25,089,458	\$ 25,470,007	\$ 28,011,580	56,226,627	50.2%
EMPLOYEE BENEFITS	8,704,175	8,244,106	9,168,356	18,595,504	50.7%
ALL OTHER EXPENSES	11,988,473	12,957,776	13,456,064	21,716,131	38.0%
TOTAL GENERAL FUND EXPENSES	45,782,106	46,671,889	50,636,000	96,538,262	47.5%
TOTAL GENERAL FUND REVENUES	20,419,449	20,578,196	20,889,262	49,956,444	58.2%



CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2005, 2004 AND 2003
(Pension payroll in general fund from previous years has been removed for comparison)

	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2006 MODIFIED BUDGET	2006 PERCENTAGE UNOBLIGATED
AGGREGATION					
SALARIES & WAGES	\$ 34,635	\$ 23,262		251,224	100.0%
EMPLOYEE BENEFITS	28,867	7,032		103,608	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				1,800	100.0%
OTHER PURCHASED SERVICES	177	409	415	139,750	99.7%
SUPPLIES & MATERIALS				4,800	100.0%
CAPITAL OUTLAY		1,828		10,000	100.0%
MISCELLANEOUS	41,618	12,777	15,906	323,500	95.1%
TOTAL EXPENSES	105,297	45,307	16,321	834,682	98.0%
TOTAL REVENUES	55,661	-	-	1,440,200	100.0%
AVIATION					
SALARIES & WAGES	1,753,667	1,843,418	2,070,023	4,636,120	55.4%
EMPLOYEE BENEFITS	641,330	616,669	912,334	1,600,880	43.0%
PURCHASED PROFESSIONAL SERVICES	289,125	380,580	693,749	565,000	-22.8%
PURCHASED PROPERTY SERVICES	7,782,062	9,783,356	11,170,164	11,341,000	1.5%
OTHER PURCHASED SERVICES	961,701	1,203,525	985,903	1,444,000	31.7%
SUPPLIES & MATERIALS	1,635,335	2,639,237	3,138,192	3,365,100	6.7%
CAPITAL OUTLAY	172,976	106,050	162,058	564,000	71.3%
MISCELLANEOUS	6,669,744	6,835,982	6,426,422	23,541,000	72.7%
TOTAL EXPENSES	19,905,940	23,408,817	25,558,845	47,057,100	45.7%
TOTAL REVENUES	19,018,670	24,870,094	29,500,925	54,403,450	45.8%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	973,947	974,782	1,091,079	2,273,846	52.0%
EMPLOYEE BENEFITS	343,574	309,813	388,632	867,701	55.2%
PURCHASED PROFESSIONAL SERVICES	17,713	50,655	16,153	116,552	86.1%
PURCHASED PROPERTY SERVICES	340,535	272,244	199,339	508,667	60.8%
OTHER PURCHASED SERVICES	114,463	121,564	131,257	216,520	39.4%
SUPPLIES & MATERIALS	986,638	1,232,773	1,593,077	2,728,405	41.6%
CAPITAL OUTLAY	2,511	(3,435)	3,235	64,250	95.0%
MISCELLANEOUS	6,197,321	6,344,235	6,972,774	8,408,394	17.1%
TOTAL EXPENSES	8,976,702	9,302,631	10,395,546	15,184,335	31.5%
TOTAL REVENUES	7,171,953	7,048,607	8,231,635	14,336,020	42.6%
RECREATION					
SALARIES & WAGES	596,124	594,510	608,042	1,470,366	58.6%
EMPLOYEE BENEFITS	212,251	159,009	178,797	434,030	58.8%
PURCHASED PROFESSIONAL SERVICES	2,915	3,109	2,037	4,700	56.7%
PURCHASED PROPERTY SERVICES	43,947	40,612	58,516	117,750	50.3%
OTHER PURCHASED SERVICES	64,492	73,959	74,877	122,258	38.8%
SUPPLIES & MATERIALS	142,601	174,189	201,568	533,350	62.2%
CAPITAL OUTLAY	6,450	3,575	1,644	33,500	95.1%
MISCELLANEOUS	22,976	74,303	253,295	529,795	52.2%
TOTAL EXPENSES	1,091,756	1,123,266	1,378,775	3,245,749	57.5%
TOTAL REVENUES	1,076,626	903,074	979,793	2,461,968	60.2%



**Prepared by
FINANCE DEPARTMENT
CITY OF MANCHESTER
One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549
Website: www.manchesternh.gov
E-Mail: Finance@manchesternh.gov**